



Trustees' Financial Summary

FY2015-16

Submit ID: 0348-97704818

**** Recalculated ****

16 Gallatin County

0348 Manhattan High School

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Ann Heisler **Phone #:** (406) 284-6460

(Signature)

(Date)

Chair, Board of Trustees: Rob Brownell

(Signature)

(Date)

County Superintendant Laura Axtman

(Signature)

(Date)

Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
210	Resource Transfers Dist/Coops	LOCAL	MT SCHOOL SAFETY	Local
801	Donation - Industrial Arts	LOCAL	LOCAL	
818	Vo Ed Carl Perkins Basic Grant	FEDERAL	16-0348-81-09-BG	84.048A
824	Vo Ed All Career & Tech Ed Programs	STATE	State	State
847	Miscellaneous Direct Federal Grant	FEDERAL	Pre-Employment Svcs	unknown
910	Budget Amendment			

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	300,335.87	44,730.39		10,078.30
02	Taxes Receivable - Real and Personal (120-149)	17,312.28	2,261.79		
03	Taxes Receivable - Protested (150-159)	59.21	7.96		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				928.91
07	Inventories (220 & 230)	13,731.13			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	331,438.49	47,000.14		11,007.21
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	7,050.59			905.12
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	7,050.59			905.12
DEFERRED INFLOWS					
36	Deferred Inflows (680)	17,371.49	2,269.75		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)	13,731.13			
38	Reserve for Encumbrances (953)	42,342.39			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	250,942.89	44,730.39		10,102.09
52	TOTAL FUND BALANCE/EQUITY	307,016.41	44,730.39		10,102.09
53	TOTAL LIABILITIES AND FUND BALANCE	331,438.49	47,000.14		11,007.21

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	558.00	79,463.04	44,206.43	22,505.28
02	Taxes Receivable - Real and Personal (120-149)	250.96			156.67
03	Taxes Receivable - Protested (150-159)	1.12			0.53
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			7,319.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	810.08	79,463.04	51,525.43	22,662.48
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	252.08			157.20
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	558.00	79,463.04	51,525.43	22,505.28
52	TOTAL FUND BALANCE/EQUITY	558.00	79,463.04	51,525.43	22,505.28
53	TOTAL LIABILITIES AND FUND BALANCE	810.08	79,463.04	51,525.43	22,662.48

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,946.63			8,852.48
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	5,850.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	12,796.63			8,852.48
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	294.43			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	294.43			
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	12,502.20			8,852.48
52	TOTAL FUND BALANCE/EQUITY	12,502.20			8,852.48
53	TOTAL LIABILITIES AND FUND BALANCE	12,796.63			8,852.48

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
		(28)	(29)	(45)	(50)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	15,329.74	3,602.40		297,418.54
02	Taxes Receivable - Real and Personal (120-149)	737.28			7,045.80
03	Taxes Receivable - Protested (150-159)	2.47			27.56
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	16,069.49	3,602.40		304,491.90
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				292,900.00
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				292,900.00
DEFERRED INFLOWS					
36	Deferred Inflows (680)	739.75			7,073.36
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	15,329.74	3,602.40		4,518.54
52	TOTAL FUND BALANCE/EQUITY	15,329.74	3,602.40		4,518.54
53	TOTAL LIABILITIES AND FUND BALANCE	16,069.49	3,602.40		304,491.90

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	59,385.63	185,259.89		
02	Taxes Receivable - Real and Personal (120-149)		3,810.61		
03	Taxes Receivable - Protested (150-159)		14.13		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	59,385.63	189,084.63		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		11,791.50		
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES		11,791.50		
DEFERRED INFLOWS					
36	Deferred Inflows (680)		3,824.74		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		4,287.50		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	59,385.63	169,180.89		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	59,385.63	173,468.39		
53	TOTAL LIABILITIES AND FUND BALANCE	59,385.63	189,084.63		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,846.41	473,919.04	124,603.67	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	7,846.41	473,919.04	124,603.67	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			1,806.86	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			1,806.86	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	7,846.41	473,919.04	122,796.81	
52	TOTAL FUND BALANCE/EQUITY	7,846.41	473,919.04	122,796.81	
53	TOTAL LIABILITIES AND FUND BALANCE	7,846.41	473,919.04	124,603.67	



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	571,023.67	568,035.07
1112	District Levy - Personal Property	1,221.53	19,529.07
1114	District Levy - Pers Prop/Mobile Homes	1,276.94	5,757.95
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	18,250.45	0.00
1190	Penalties and Interest on Taxes	1,050.15	801.03
1510	Interest Earnings	2,315.64	2,846.52
1900	Other Revenue from Local Sources	967.30	165.22
3110	Direct State Aid	735,141.12	805,061.30
3111	Quality Educator	65,080.55	61,948.70
3112	At Risk Student	3,512.90	3,160.61
3113	Indian Education For All	4,161.60	4,363.92
3114	American Indian Achievement Gap	1,000.00	615.00
3115	State Spec Ed Allowable Cost Pymt to Districts	48,184.74	53,781.04
3116	Data For Achievement	3,060.00	4,180.00
3118	Natural Resource Development	5,238.74	8,632.24
3120	State Guaranteed Tax Base Aid	263,052.50	288,249.80
3444	State School Block Grant	78,924.80	78,924.80
3446	SB96 Block Grant Reimbursement	7,727.25	0.00
5300	Operating Transfers from Other Funds	1,596.50	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,812,786.38	1,906,052.27

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	591,194.23	585,369.41
			2XX Personal Services - Employee Benefits	89,333.05	97,808.14
			3XX Purchased Professional and Technical Services	1,090.62	2,037.73
			6XX Supplies and Materials	47,924.26	37,475.32
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	62,757.10	63,850.06
			2XX Personal Services - Employee Benefits	5,975.29	6,387.86
			810 Dues and Fees	41.82	43.58
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services	2,244.78	1,357.17
		222X	Educational Media Services		
			1XX Personal Services - Salaries	60,853.94	63,873.88
			2XX Personal Services - Employee Benefits	5,201.69	4,727.19

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	7,550.12	3,679.57
		23XX Support Services - General Administration			
		1XX Personal Services - Salaries		34,092.30	26,172.64
		2XX Personal Services - Employee Benefits		167.60	2,626.85
		3XX Purchased Professional and Technical Services		8,246.07	9,419.67
		5XX Other Purchased Services		22,391.61	21,158.57
		6XX Supplies and Materials		604.47	423.85
		810 Dues and Fees		2,764.34	2,927.36
		24XX Support Services - School Administration			
		1XX Personal Services - Salaries		126,066.02	113,042.93
		2XX Personal Services - Employee Benefits		18,721.61	14,274.64
		5XX Other Purchased Services		3,533.75	4,308.66
		6XX Supplies and Materials		401.91	291.62
		810 Dues and Fees		1,215.00	1,255.00
		25XX Support Services - Business			
		1XX Personal Services - Salaries		25,364.26	25,000.63
		2XX Personal Services - Employee Benefits		5,056.93	3,670.14
		5XX Other Purchased Services		1,038.93	406.23
		6XX Supplies and Materials		705.78	785.15
		810 Dues and Fees		87.50	152.18
		26XX Operation and Maintenance of Plant Services			
		1XX Personal Services - Salaries		54,701.22	46,594.70
		2XX Personal Services - Employee Benefits		15,347.27	12,691.15
		4XX Purchased Property Services		89,322.32	130,112.81
		5XX Other Purchased Services		130.81	4.02
		6XX Supplies and Materials		9,533.70	19,092.10
		810 Dues and Fees		607.90	583.05
		8XX Other Expenditures		0.00	149.80
		4XXX Facilities Acquisition and Construction Services			
		7XX Property and Equipment Acquisition		0.00	1,468.95
280	Special Education - Local and State				
	1XXX Instruction				
		1XX Personal Services - Salaries		66,543.63	96,452.43
		2XX Personal Services - Employee Benefits		458.24	5,435.21
		6XX Supplies and Materials		2,028.75	4,977.32
	21XX Support Services - Students				
		1XX Personal Services - Salaries		43,014.79	48,717.31
		2XX Personal Services - Employee Benefits		5,794.31	6,285.24
		3XX Purchased Professional and Technical Services		0.00	140.80
		810 Dues and Fees		0.00	360.00
	221X Improvement of Instruction Services				
		5XX Other Purchased Services		27.49	20.45

Trustees' Financial Summary

FY2015-16

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16 Gallatin County

0348 Manhattan High School

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	316 Data For Achievement					
		1XXX Instruction				
			3XX Purchased Professional and Technical Services	3,060.00	4,180.00	
	365 Indian Education for All - OTO & Ongoing					
		1XXX Instruction				
			1XX Personal Services - Salaries	7,748.00	7,864.10	
			2XX Personal Services - Employee Benefits	38.40	43.45	
			6XX Supplies and Materials	50.07	0.00	
	390 State Career & Technical Ed Entitlement - Undistributed					
		1XXX Instruction				
			1XX Personal Services - Salaries	134,753.29	122,335.11	
			2XX Personal Services - Employee Benefits	15,239.12	20,792.89	
			6XX Supplies and Materials	19,855.62	8,474.96	
		221X Improvement of Instruction Services				
			5XX Other Purchased Services	1,297.68	538.30	
	710 School Sponsored Extracurricular Activities					
		27XX Student Transportation Services				
			5XX Other Purchased Services	6,002.20	9,192.20	
		34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	11,739.00	12,786.00	
			2XX Personal Services - Employee Benefits	432.75	677.29	
			5XX Other Purchased Services	1,649.05	1,691.21	
			810 Dues and Fees	405.00	1,053.00	
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
			5XX Other Purchased Services	31,654.33	33,225.89	
		35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	92,799.00	96,144.00	
			2XX Personal Services - Employee Benefits	458.95	523.24	
			5XX Other Purchased Services	7,959.01	8,421.06	
			6XX Supplies and Materials	0.00	2,500.00	
			810 Dues and Fees	3,840.00	4,095.00	
	999 Undistributed					
		61XX Operating Transfers to Other Funds				
			910 Operating Transfers to Other Funds	30,000.00	53,516.90	
	910 Budget Amendment					
		1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction				
			1XX Personal Services - Salaries	0.00	36,152.01	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,781,116.88</u>	<u>1,889,817.98</u>	



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0348 Manhattan High School

Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					262,561.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,906,052.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,889,817.98	(3)
Increase/Decrease of Reserve for Inventories						
This Year	13,731.13	Less Last Year	12,399.77	(4a)	1,331.36	
Increase/Decrease of Reserve for Encumbrances						
This Year	42,342.39	Less Last Year	15,452.92	(4b)	26,889.47	
					28,220.83	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					307,016.41	(5)



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0348 Manhattan High School

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	76,099.78	76,261.90
	1112 District Levy - Personal Property	206.19	2,550.06
	1114 District Levy - Pers Prop/Mobile Homes	194.71	750.99
	1190 Penalties and Interest on Taxes	151.77	105.55
	1510 Interest Earnings	272.20	296.74
	2220 County On-Schedule Trans Reimb	22,216.55	22,340.67
	3210 State On-Schedule Trans Reimb	22,216.55	22,340.67
	3444 State School Block Grant	7,049.38	7,049.38
	3446 SB96 Block Grant Reimbursement	1,199.50	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		129,606.63	131,695.96

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		1XX Personal Services - Salaries		10,395.00	10,185.00
		2XX Personal Services - Employee Benefits		50.91	1,120.33
	25XX Support Services - Business				
		1XX Personal Services - Salaries		6,247.46	6,341.28
		2XX Personal Services - Employee Benefits		1,022.15	1,099.68
	27XX Student Transportation Services				
		5XX Other Purchased Services		85,051.30	95,339.70
		6XX Supplies and Materials		5,073.43	89.51
	280 Special Education - Local and State				
	27XX Student Transportation Services				
		5XX Other Purchased Services		15,319.08	19,080.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				123,159.33	133,255.80



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16 Gallatin County

0348 Manhattan High School

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					46,290.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					131,695.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					133,255.80	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					44,730.39	(5)



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0348 Manhattan High School

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	81.93	121.65
	1611 National School Lunch Program	96,215.80	102,928.06
	1900 Other Revenue from Local Sources	309.35	142.25
	3220 State Food Services Match	662.58	298.67
	4550 Federal Child Nutrition	60,495.40	57,304.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		157,765.06	160,795.48

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	69,307.49	66,864.95
			2XX Personal Services - Employee Benefits	12,471.64	18,055.84
			4XX Purchased Property Services	1,824.00	309.44
			5XX Other Purchased Services	1,637.95	1,322.22
			6XX Supplies and Materials	69,006.85	71,973.20
			810 Dues and Fees	152.50	115.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				154,400.43	158,640.65

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	7,947.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	160,795.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	158,640.65	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	10,102.09	(5)



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0348 Manhattan High School

Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	11,537.22	10,729.46
	1112 District Levy - Personal Property	34.83	359.11
	1114 District Levy - Pers Prop/Mobile Homes	26.09	105.11
	1190 Penalties and Interest on Taxes	22.63	14.86
	1510 Interest Earnings	32.30	42.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>11,653.07</u>	<u>11,250.65</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries	<u>10,500.00</u>	<u>11,400.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>10,500.00</u>	<u>11,400.00</u>

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance	707.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,250.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11,400.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	558.00	(5)

Trustees' Financial Summary

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0348 Manhattan High School

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	649.74	803.15
	2240 County Retirement Distribution	225,430.43	220,492.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		226,080.17	221,295.91

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	95,084.84	128,830.19	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	10,360.99	10,577.72	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	9,647.47	10,748.42	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	7,132.56	5,846.51	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	19,018.19	17,452.79	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	4,570.88	4,540.15	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	8,161.97	6,947.72	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	13,890.24	17,472.89	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	6,658.56	6,705.50	
	329	State Miscellaneous Grants				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	64.00	78.50	
	365	Indian Education for All - OTO & Ongoing				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	1,210.31	1,215.41	
	390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	20,870.07	19,241.53	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	627.09	458.89	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
		21XX Support Services - Students				
			2XX Personal Services - Employee Benefits	0.00	762.84	
	710 School Sponsored Extracurricular Activities					
		34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits	1,810.05	1,924.66	
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits	12,314.16	12,660.01	
	910 Food Services					
		31XX Food Services				
			2XX Personal Services - Employee Benefits	9,721.12	9,476.38	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>221,142.50</u>	<u>254,940.11</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					113,107.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					221,295.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					254,940.11	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					79,463.04	(5)



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0348 Manhattan High School

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
801	Donation - Industrial Arts	
	1900 Other Revenue from Local Sources	14,337.92
818	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	9,773.00
824	Vo Ed All Career & Tech Ed Programs	
	3900 State Career & Technical Ed Entitlement	8,243.00
847	Miscellaneous Direct Federal Grant	
	4740 Pre-Employment Transition Services (DPHHS)	18,750.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		51,103.92

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
801	Donation - Industrial Arts				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			6XX Supplies and Materials		15,117.52
			801 Subtotal		15,117.52
818	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			6XX Supplies and Materials		4,677.56
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		5,095.44
			818 Subtotal		9,773.00
824	Vo Ed All Career & Tech Ed Programs				
	392	State Career & Technical Ed Entitlement - Business			
		1XXX	Instruction		
			6XX Supplies and Materials		1,641.60
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		856.40
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences			
		1XXX	Instruction		
			6XX Supplies and Materials		1,163.45
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		2,122.55
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
		1XXX	Instruction		
			6XX Supplies and Materials		2,459.00
			824 Subtotal		8,243.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
847	Miscellaneous Direct Federal Grant				
	474	Pre-Employment Transition Services (DPHHS)			
		1XXX	Instruction		
			6XX Supplies and Materials		2,731.20
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		100.63
			2XX Personal Services - Employee Benefits		15.20
			847 Subtotal		2,847.03
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					35,980.55

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance	36,402.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	51,103.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	35,980.55	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	51,525.43	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
801 Donation - Industrial Arts	14,337.92	15,117.52	-779.60
818 Vo Ed Carl Perkins Basic Grant	9,773.00	9,773.00	0.00
824 Vo Ed All Career & Tech Ed Programs	8,243.00	8,243.00	0.00
847 Miscellaneous Direct Federal Grant	18,750.00	2,847.03	15,902.97
Total	51,103.92	35,980.55	15,123.37



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	10,072.15	5,154.06
	1112 District Levy - Personal Property	29.46	237.78
	1114 District Levy - Pers Prop/Mobile Homes	23.41	77.17
	1190 Penalties and Interest on Taxes	19.31	9.72
	1340 Fees for Adult Education	2,642.50	1,861.50
	1510 Interest Earnings	179.23	202.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		12,966.06	7,542.66

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	6,756.53	3,147.21
			2XX Personal Services - Employee Benefits	23.17	14.18
			5XX Other Purchased Services	415.46	434.85
			6XX Supplies and Materials	922.23	459.56
		21XX Support Services - Students			
			1XX Personal Services - Salaries	0.00	5,000.13
			2XX Personal Services - Employee Benefits	0.00	1,123.56
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				8,117.39	10,179.49

Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance	25,142.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,542.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,179.49	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	22,505.28	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 18

PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	7,875.00	11,500.00
	1510 Interest Earnings	144.18	104.52
	1982 Summer Session - Driver's Education Fees	2,625.00	4,750.00
	3260 State Driver's Education Reimbursement	6,999.53	5,850.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		17,643.71	22,204.52

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 18

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries		17,518.62	18,768.00
		2XX Personal Services - Employee Benefits		78.81	103.32
		4XX Purchased Property Services		2,425.00	2,800.00
		6XX Supplies and Materials		2,758.36	3,240.02
	221X Improvement of Instruction Services				
		5XX Other Purchased Services		871.58	637.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				23,652.37	25,548.62

Schedule Of Changes Worksheet

Fund Code 18

Beginning Fund Balance	15,846.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22,204.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	25,548.62	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	12,502.20	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 21
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	54.08	43.60	
	5300 Operating Transfers from Other Funds	0.00	3,516.90	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		54.08	3,560.50	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21	
PRC	Program	Function	Object	2015 Value	2016 Value	
	999	Undistributed				
	61XX	Operating Transfers to Other Funds				
		910	Operating Transfers to Other Funds		1,596.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,596.50	0.00	

Schedule Of Changes Worksheet						Fund Code 21
Beginning Fund Balance						5,291.98 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,560.50 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						8,852.48 (5)



Trustees' Financial Summary

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16 Gallatin County

0348 Manhattan High School

Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	24,766.55	23,723.66
	1112 District Levy - Personal Property	52.84	819.32
	1114 District Levy - Pers Prop/Mobile Homes	56.04	242.54
	1190 Penalties and Interest on Taxes	45.27	33.21
	1510 Interest Earnings	118.27	243.00
	1900 Other Revenue from Local Sources	0.00	119.24
	3281 State Technology Aid	1,698.78	1,716.54
	3445 State Combined Fund School Block Grant	11,029.51	11,029.51
	3447 SB96 Combined Block Grant Reimbursement	4,121.58	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		41,888.84	37,927.02

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		22,397.91	37,827.94
		7XX Property and Equipment Acquisition		2,549.58	0.00
	21XX Support Services - Students				
		1XX Personal Services - Salaries		1,062.68	884.73
		2XX Personal Services - Employee Benefits		102.19	109.71
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				26,112.36	38,822.38

Schedule Of Changes Worksheet					Fund Code 28
Beginning Fund Balance					16,744.50 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					37,927.02 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					38,822.38 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	519.40	(4b)	-519.40
Ending Fund Balance (1 + 2 - 3 + 4)					15,329.74 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29	
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		30.98	29.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			30.98	29.98

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object		2015 Value	2016 Value
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
			5XX Other Purchased Services		0.00	389.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	389.20

Schedule Of Changes Worksheet						Fund Code 29	
Beginning Fund Balance						3,961.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						29.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						389.20	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,602.40	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	260,399.09	264,337.57
	1112 District Levy - Personal Property	533.32	8,950.10
	1114 District Levy - Pers Prop/Mobile Homes	573.27	2,608.37
	1190 Penalties and Interest on Taxes	466.95	364.08
	1510 Interest Earnings	1,068.35	1,069.40
	3120 State Guaranteed Tax Base Aid	18,728.76	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>281,769.74</u>	<u>277,329.52</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			840 Principal On Debt	275,000.00	290,000.00
			850 Interest on Debt	11,300.00	5,800.00
			860 Agent Fees/Issuance Costs	350.00	350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>286,650.00</u>	<u>296,150.00</u>

Schedule Of Changes Worksheet Fund Code 50

Beginning Fund Balance					23,339.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					277,329.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					296,150.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,518.54	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	502.28	531.69
	1900 Other Revenue from Local Sources	6,610.00	2,400.00
	1910 Rentals	8,400.00	8,400.00
	5200 Sale or Compensation for Loss of Assets	130.00	188.02
	5400 Proceeds from Long-Term Liabilities	350,406.44	364,610.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		366,048.72	376,130.06

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	0.00	99.30
			6XX Supplies and Materials	0.00	2,861.65
			7XX Property and Equipment Acquisition	0.00	8,765.46
		23XX Support Services - General Administration			
			3XX Purchased Professional and Technical Services	0.00	1,155.00
			5XX Other Purchased Services	0.00	414.50
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	9,039.92	8,413.53
			6XX Supplies and Materials	556.30	0.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	368,848.88	346,167.91
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				378,445.10	367,877.35

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	51,132.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	376,130.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	367,877.35	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	59,385.63	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 61
PRC	Revenue	2015 Value	2016 Value	
	1111 District Levy - Real Property	1,083.03	132,914.83	
	1112 District Levy - Personal Property	1.43	2,616.49	
	1114 District Levy - Pers Prop/Mobile Homes	13.16	592.59	
	1190 Penalties and Interest on Taxes	1.53	96.74	
	1510 Interest Earnings	1,959.72	1,804.59	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,058.87	138,025.24	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		4XX Purchased Property Services		3,040.68	0.00
	4XXX Facilities Acquisition and Construction Services				
		3XX Purchased Professional and Technical Services		15,782.08	0.00
		7XX Property and Equipment Acquisition		15,481.72	44,518.46
	52XX Capital Leases or Long Term Notes with Board of Investments				
		840 Principal On Debt		0.00	141,809.02
		850 Interest on Debt		0.00	7,789.20
210	Resource Transfers Dist/Coops				
	190 School Safety Projects				
	26XX Operation and Maintenance of Plant Services				
		6XX Supplies and Materials		536.00	166.59
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				34,840.48	194,283.27

Schedule Of Changes Worksheet					Fund Code 61
Beginning Fund Balance					225,438.92 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					138,025.24 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					194,283.27 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	4,287.50	Less Last Year	0.00	(4b)	4,287.50
					4,287.50 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					173,468.39 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	65.68	62.51
	1900 Other Revenue from Local Sources	0.00	500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>65.68</u>	<u>562.51</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

PRC	Program	Function	Object	2015 Value	2016 Value
	8XX Community Services Programs				
		33XX Community Services			
			870 Student Scholarships	1,000.00	1,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,000.00</u>	<u>1,000.00</u>

Schedule Of Changes Worksheet

Fund Code 81

Beginning Fund Balance	8,283.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	562.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,846.41	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	18.47	1,504.18
	3250 Montana Digital Academy	6,577.09	6,308.32
	3290 State - Other State Grants	1,000.00	1,000.00
	5300 Operating Transfers from Other Funds	30,000.00	50,000.00
	5700 Resources Transferred from Other School Districts or Cooperatives	200,000.00	260,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>237,595.56</u>	<u>318,812.50</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			7XX Property and Equipment Acquisition	0.00	9,995.00
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	0.00	28,689.32
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	31,121.60
	325 Montana Digital Academy				
		1XXX Instruction			
			1XX Personal Services - Salaries	5,304.10	5,087.36
			2XX Personal Services - Employee Benefits	1,021.35	991.35
	329 State Miscellaneous Grants				
		1XXX Instruction			
			1XX Personal Services - Salaries	1,000.00	1,000.00
			2XX Personal Services - Employee Benefits	105.84	92.57
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>7,431.29</u>	<u>76,977.20</u>



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Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance					232,083.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					318,812.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					76,977.20	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					473,919.04	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	252,680.80	236,616.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>252,680.80</u>	<u>236,616.76</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	263,175.13	207,275.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>263,175.13</u>	<u>207,275.02</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	93,455.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	236,616.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	207,275.02	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	122,796.81	(5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	45,329.72	47,462.20
XX	39X	1XXX	112 Certified Teacher Staff Salaries	128,114.30	119,574.73
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	788,369.35	788,247.56
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	22,300.04	3,257.72
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X Energy Utility Services	43,420.58	36,427.69
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	32,590.55
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	384,330.60	390,686.37
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	31,600.80
b. Related Services Block Grant Entitlement	10,533.60
c. Total Entitlements Subject to Reversion	42,134.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	56,038.75
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	173,428.76
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

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0348 Manhattan High School

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	96,452.43	11,400.00	0.00	0.00	0.00
280	1XXX	2XX	5,435.21	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	4,977.32	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	48,717.31	0.00	0.00	0.00	0.00
280	21XX	2XX	6,285.24	0.00	0.00	0.00	0.00
280	21XX	3XX	140.80	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	20.45	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			162,028.76	11,400.00	0.00	0.00	0.00

173,428.76

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	560,130.00	0.00	0.00	0.00	560,130.00
Land Improvements	301,006.00	0.00	32,590.55	0.00	333,596.55
Buildings	5,030,367.78	384,330.60	346,167.91	0.00	5,760,866.29
Machinery and Equipment	254,480.43	0.00	32,720.46	9,500.00	277,700.89
Construction in Progress	384,330.60	-384,330.60	44,518.46	0.00	44,518.46
Totals at Historical Cost	6,530,314.81	0.00	455,997.38	9,500.00	6,976,812.19
Depreciation					
Improvement Accum	203,686.00	0.00	16,881.00	0.00	220,567.00
Building Accum	1,987,523.00	0.00	115,707.00	0.00	2,103,230.00
Machinery and Equipment Accum	166,862.00	0.00	19,922.00	9,500.00	177,284.00
Total Accumulated Depreciation	2,358,071.00	0.00	152,510.00	9,500.00	2,501,081.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	4,172,243.81	0.00	303,487.38	0.00	4,475,731.19

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	15,002.00	0.00	0.00
Support Services Students (21XX)	141.00	0.00	0.00
General Administration (23XX)	2,336.00	0.00	0.00
Financial Administration (25XX)	404.00	0.00	0.00
Operations and Maintenance (26XX)	2,039.00	0.00	0.00
Unallocated	132,588.00	0.00	0.00
 Total Depreciation for FY2016	 152,510.00	 0.00	 0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 0348-97704818

**** Recalculated ****

16 Gallatin County

0348 Manhattan High School

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Compensated Absences	84,528.88	20,646.70	0.00	0.00	105,175.58	0.00	105,175.58
Loans Payable	350,406.44	364,610.35	141,809.02	0.00	573,207.77	142,238.31	430,969.46
Total Governmental Activity							
Non-bond Long-Term Liabilities	434,935.32	385,257.05	141,809.02	0.00	678,383.35	142,238.31	536,145.04
Bond(s)							
04/26/2012	290,000.00	0.00	290,000.00	0.00	0.00	0.00	0.00
Total Governmental Activity							
Bond Long-Term Liabilities	290,000.00	0.00	290,000.00	0.00	0.00	0.00	0.00

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Trustees' Financial Summary

FY2015-16

Submit ID: 0348-97704818

**** Recalculated ****

16 Gallatin County

0348 Manhattan High School

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	140,925.74	69,418.66	0.00	210,344.40
Net Pension - TRS	1,270,957.20	281,821.82	0.00	1,552,779.02